



Debra Asbury
Director

State of Arkansas

Assessment Coordination Department

1614 West Third
Little Rock, Arkansas 72201-1815
Phone (501) 324-9240
Fax (501) 324-9242

STATE OF ARKANSAS

SEPTEMBER 15, 2005

CLASSIFICATIONS	CLASS RATIO	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	TOTAL STATE RATIO
REAL-MARKET VALUE	19.43	6,920,005,684	35,609,088,744	19.58
REAL-AGRI VALUE	19.99	460,069,451	2,301,512,550	
PERSONAL-AUTO/OTHER	20.01	1,026,364,456	5,130,135,242	
PERSONAL-BUSINESS	20.00	1,101,358,041	5,506,790,205	
GRAND TOTAL		9,507,797,632	48,547,526,741	

The above values are only from counties completing reappraisal this year.

	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	AGGREGATE RATIO	CLASS RATIO
REAL MARKET VALUE					19.43
RESIDENTIAL IMPROVE	11,780	5,153,251,773	26,792,926,023	19.23	
COMMERCIAL-IND IMPROVE	1,046	1,406,054,138	6,986,855,542	20.12	
VACANT LANDS	3,856	360,699,773	1,829,307,179	19.72	
TOTAL REAL - MARKET	16,682	6,920,005,684	35,609,088,744	19.43	

	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	AGGREGATE RATIO	CLASS RATIO
REAL-AGRI VALUE					19.99
TOTAL AGRI VALUE	1,068	460,069,451	2,301,512,550	19.99	

	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	AGGREGATE RATIO	CLASS RATIO
PERSONAL-AUTO/OTHER					20.01
TOTAL AUTO/OTHER	2,448	1,026,364,456	5,130,135,242	20.01	

	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	AGGREGATE RATIO	CLASS RATIO
PERSONAL-BUSINESS					20.00
TOTAL BUSINESS	2,398	1,101,358,041	5,506,790,205	20.00	

COUNTY	SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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ARKANSAS

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	41			19.98
BUSINESS PERSONAL	30			20.00

ASHLEY

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.00
BUSINESS PERSONAL	27			20.00

COUNTY IS OUT OF COMPLIANCE ACCORDING TO §26-26-304

BAXTER

OR ACD RULE 4.04.1, (A5)

RESIDENTIAL IMPROVE	1,259	362,069,808	2,011,498,933	18.00
COMMERCIAL/IND IMPROVE	97	76,262,922	370,208,359	20.60
VACANT LANDS	334	23,715,346	130,304,099	18.20
TOTAL REAL MARKET	1,690	462,048,076	2,512,011,391	18.39
AGRICULTURAL	68	14,691,340	72,371,133	20.30
AUTO/OTHER PERSONAL	41	54,883,530	274,280,510	20.01
BUSINESS PERSONAL	37	42,395,780	211,978,900	20.00

BENTON

19.60

RESIDENTIAL IMPROVE	3,126	1,809,662,750	9,376,490,933	19.30
COMMERCIAL/IND IMPROVE	146	457,878,030	2,300,894,623	19.90
VACANT LANDS	1,894	165,583,650	827,918,250	20.00
TOTAL REAL MARKET	5,166	2,433,124,430	12,505,303,806	19.46
AGRICULTURAL	66	175,015,860	870,725,672	20.10
AUTO/OTHER PERSONAL	70	280,261,930	1,397,118,295	20.06
BUSINESS PERSONAL	48	386,679,115	1,933,395,575	20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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BOONE

19.70

RESIDENTIAL IMPROVE	459	244,968,590	1,282,558,063	19.10
COMMERCIAL/IND IMPROVE	61	69,904,840	320,664,404	21.80
VACANT LANDS	150	9,936,635	52,298,079	19.00
TOTAL REAL MARKET	670	324,810,065	1,655,520,546	19.62
AGRICULTURAL	66	13,536,790	67,683,950	20.00
AUTO/OTHER PERSONAL	30	46,333,460	231,667,300	20.00
BUSINESS PERSONAL	39	32,275,430	161,377,150	20.00

BRADLEY

18.64

RESIDENTIAL IMPROVE	92	50,171,716	285,066,568	17.60
COMMERCIAL/IND IMPROVE	17	10,238,896	53,888,926	19.00
VACANT LANDS	22	1,949,680	9,748,400	20.00
TOTAL REAL MARKET	131	62,360,292	348,703,894	17.88
AGRICULTURAL	67	16,141,976	82,357,020	19.60
AUTO/OTHER PERSONAL	23	13,727,500	68,637,500	20.00
BUSINESS PERSONAL	24	13,495,275	67,476,375	20.00

CALHOUN

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	19			20.00
BUSINESS PERSONAL	18			20.00

CARROLL

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	42			20.00
BUSINESS PERSONAL	26			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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CHICOT

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	40			20.02
BUSINESS PERSONAL	35			20.00

CLARK

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.00
BUSINESS PERSONAL	26			20.00

CLAY

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			19.99
BUSINESS PERSONAL	25			20.00

CLEBURNE

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			20.00
BUSINESS PERSONAL	44			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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COUNTY	SAMPLE PARCELS	ASSESSED VALUE	MARKET VALUE	RATIO
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CLEVELAND

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	18			19.82
BUSINESS PERSONAL	16			20.60

COLUMBIA

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			19.98
BUSINESS PERSONAL	24			20.00

CONWAY

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	36			20.00
BUSINESS PERSONAL	35			20.00

CRAIGHEAD

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	62			20.02
BUSINESS PERSONAL	41			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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	NUMBER	COUNTYWIDE	ESTIMATED	
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COUNTY	PARCELS	VALUE	VALUE	RATIO
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CRAWFORD

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	43			19.98
BUSINESS PERSONAL	40			20.00

CRITTENDEN

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	47			19.35
BUSINESS PERSONAL	37			20.00

CROSS

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.00
BUSINESS PERSONAL	29			20.00

DALLAS

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			19.97
BUSINESS PERSONAL	31			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

	NUMBER SAMPLE	COUNTYWIDE ASSESSED	ESTIMATED MARKET	
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DESHA**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			20.02
BUSINESS PERSONAL	25			20.00

DREW**19.82**

RESIDENTIAL IMPROVE	161	70,430,766	355,710,939	19.80
COMMERCIAL/IND IMPROVE	22	24,882,250	128,259,021	19.40
VACANT LANDS	36	4,241,130	21,205,650	20.00
TOTAL REAL MARKET	219	99,554,146	505,175,610	19.71
AGRICULTURAL	71	24,743,704	123,718,520	20.00
AUTO/OTHER PERSONAL	25	27,153,869	135,769,345	20.00
BUSINESS PERSONAL	24	10,958,112	54,790,560	20.00

FAULKNER**19.36**

RESIDENTIAL IMPROVE	1,247	748,071,994	3,896,208,302	19.20
COMMERCIAL/IND IMPROVE	52	214,297,202	1,127,880,011	19.00
VACANT LANDS	256	46,731,246	233,656,230	20.00
TOTAL REAL MARKET	1,555	1,009,100,442	5,257,744,543	19.19
AGRICULTURAL	68	29,949,338	147,533,685	20.30
AUTO/OTHER PERSONAL	48	122,870,670	616,201,956	19.94
BUSINESS PERSONAL	39	113,518,120	567,590,600	20.00

FRANKLIN**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.08
BUSINESS PERSONAL	29			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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FULTON**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	17			20.00
BUSINESS PERSONAL	33			20.00

GARLAND**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	57			20.00
BUSINESS PERSONAL	50			20.00

GRANT**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	22			20.12
BUSINESS PERSONAL	26			20.00

GREENE**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	44			20.00
BUSINESS PERSONAL	26			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			20.00
BUSINESS PERSONAL	28			20.00

HOT SPRING

20.13

RESIDENTIAL IMPROVE	324	139,608,817	701,551,844	19.90
COMMERCIAL/IND IMPROVE	25	29,620,915	138,415,491	21.40
VACANT LANDS	93	7,491,710	37,458,550	20.00
TOTAL REAL MARKET	442	176,721,442	877,425,885	20.14
AGRICULTURAL	71	16,821,405	84,956,591	19.80
AUTO/OTHER PERSONAL	25	41,132,089	202,123,287	20.35
BUSINESS PERSONAL	25	44,151,393	220,756,965	20.00

HOWARD

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			20.09
BUSINESS PERSONAL	25			20.00

INDEPENDENCE

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	45			20.03
BUSINESS PERSONAL	37			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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IZARD

19.75

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COMMERCIAL/IND IMPROVE	22	8,165,222	39,637,000	20.60
VACANT LANDS	185	6,331,514	31,657,570	20.00
TOTAL REAL MARKET	417	81,498,174	414,891,688	19.64
AGRICULTURAL	64	10,151,958	50,507,254	20.10
AUTO/OTHER PERSONAL	25	15,926,445	79,632,225	20.00
BUSINESS PERSONAL	32	6,862,100	34,310,500	20.00

JACKSON

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			20.00
BUSINESS PERSONAL	40			20.00

JEFFERSON

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	57			20.00
BUSINESS PERSONAL	52			20.00

JOHNSON

19.48

RESIDENTIAL IMPROVE	267	120,853,892	642,839,851	18.80
COMMERCIAL/IND IMPROVE	12	35,422,586	168,678,981	21.00
VACANT LANDS	30	4,218,672	21,093,360	20.00
TOTAL REAL MARKET	309	160,495,150	832,612,192	19.28
AGRICULTURAL	65	11,220,754	56,670,475	19.80
AUTO/OTHER PERSONAL	25	25,977,530	129,887,650	20.00
BUSINESS PERSONAL	33	30,290,820	151,454,100	20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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LAFAYETTE

§26-26-304

RESIDENTIAL IMPROVE				

VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	17			20.00
BUSINESS PERSONAL	22			20.00

LAWRENCE

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	32			20.01
BUSINESS PERSONAL	30			20.00

LEE

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			19.74
BUSINESS PERSONAL	21			20.00

LINCOLN

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			20.00
BUSINESS PERSONAL	21			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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LITTLE RIVER

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				

TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			20.00
BUSINESS PERSONAL	23			20.00

LOGAN

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	28			20.00
BUSINESS PERSONAL	37			20.00

LONOKE

19.73

RESIDENTIAL IMPROVE	1,388	358,504,424	1,838,484,226	19.50
COMMERCIAL/IND IMPROVE	31	62,845,478	305,075,136	20.60
VACANT LANDS	195	22,669,500	113,347,500	20.00
TOTAL REAL MARKET	1,614	444,019,402	2,256,906,862	19.67
AGRICULTURAL	65	34,636,930	176,719,031	19.60
AUTO/OTHER PERSONAL	37	85,200,830	426,004,150	20.00
BUSINESS PERSONAL	42	33,598,445	167,992,225	20.00

MADISON

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	18			20.00
BUSINESS PERSONAL	23			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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MARION

18.76

RESIDENTIAL IMPROVE	249	109,837,182	603,501,000	18.20
COMMERCIAL/IND IMPROVE	19	18,349,408	91,290,587	20.10
VACANT LANDS	95	8,135,512	43,975,741	18.50

AGRICULTURAL	72	12,195,088	61,281,849	19.90
AUTO/OTHER PERSONAL	24	22,296,325	113,179,315	19.70
BUSINESS PERSONAL	29	8,706,740	43,533,700	20.00

MILLER

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	40			19.85
BUSINESS PERSONAL	38			20.00

MISSISSIPPI

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	50			20.00
BUSINESS PERSONAL	43			20.00

MONROE

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			20.00
BUSINESS PERSONAL	26			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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MONTGOMERY

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				

AUTO/OTHER PERSONAL	18			20.00
BUSINESS PERSONAL	25			20.00

NEVADA

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	19			20.00
BUSINESS PERSONAL	25			20.00

NEWTON

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	21			20.06
BUSINESS PERSONAL	26			20.00

OUACHITA

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			20.01
BUSINESS PERSONAL	39			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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PERRY

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				

BUSINESS PERSONAL	21			20.00
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PHILLIPS

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			19.96
BUSINESS PERSONAL	24			20.00

PIKE

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			20.00
BUSINESS PERSONAL	27			20.00

POINSETT

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	28			20.00
BUSINESS PERSONAL	25			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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POLK

20.05

RESIDENTIAL IMPROVE	202	91,651,640	460,561,005	19.90
COMMERCIAL/IND IMPROVE	26	25,118,730	121,346,522	20.70
VACANT LANDS	18	3,470,650	17,353,250	20.00
TOTAL REAL MARKET	246	120,241,020	599,260,777	20.06
AGRICULTURAL	0			
AUTO/OTHER PERSONAL	28	43,185,688	215,928,440	20.00

POPE**20.15**

RESIDENTIAL IMPROVE	889	297,504,034	1,480,119,572	20.10
COMMERCIAL/IND IMPROVE	54	133,825,618	646,500,570	20.70
VACANT LANDS	140	20,756,830	110,408,670	18.80
TOTAL REAL MARKET	1,083	452,086,482	2,237,028,812	20.21
AGRICULTURAL	66	19,052,820	96,226,364	19.80
AUTO/OTHER PERSONAL	45	68,217,370	341,086,850	20.00
BUSINESS PERSONAL	24	77,341,775	386,708,875	20.00

PRAIRIE**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			20.57
BUSINESS PERSONAL	20			20.00

PULASKI**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	97			20.01
BUSINESS PERSONAL	89			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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RANDOLPH**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			20.12
BUSINESS PERSONAL	31			20.00

ST. FRANCIS**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			20.13
BUSINESS PERSONAL	37			20.00

SALINE**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	60			19.86
BUSINESS PERSONAL	40			20.00

SCOTT**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	18			20.00
BUSINESS PERSONAL	25			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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SEARCY**§26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	19			20.11
BUSINESS PERSONAL	31			20.00

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	57			20.01
BUSINESS PERSONAL	50			20.00

SEVIER

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.00
BUSINESS PERSONAL	29			20.00

SHARP

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	29			20.00
BUSINESS PERSONAL	19			20.00

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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STONE

20.42

RESIDENTIAL IMPROVE	121	60,600,082	297,059,225	20.40
COMMERCIAL/IND IMPROVE	9	11,169,116	49,640,516	22.50
VACANT LANDS	75	3,486,228	19,476,134	17.90
TOTAL REAL MARKET	205	75,255,426	366,175,875	20.55
AGRICULTURAL	66	9,771,640	48,615,124	20.10
AUTO/OTHER PERSONAL	22	13,903,620	69,103,479	20.12
BUSINESS PERSONAL	37	4,717,745	23,588,725	20.00

UNION

20.15

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COMMERCIAL/IND IMPROVE	32	110,431,770	538,691,561	20.50
VACANT LANDS	37	12,667,620	63,022,985	20.10
TOTAL REAL MARKET	530	315,982,100	1,556,579,447	20.30
AGRICULTURAL	62	32,702,600	165,164,646	19.80
AUTO/OTHER PERSONAL	47	53,825,710	269,128,550	20.00
BUSINESS PERSONAL	39	177,622,629	888,113,145	20.00

VAN BUREN

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.00
BUSINESS PERSONAL	25			20.00

WASHINGTON

§26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	66			20.00
BUSINESS PERSONAL	57			20.00

NOTE: The "Real Agri" and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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WHITE

19.48

RESIDENTIAL IMPROVE	1,101	334,432,390	1,760,170,474	19.00
COMMERCIAL/IND IMPROVE	77	106,392,585	531,962,925	20.00
VACANT LANDS	248	15,545,760	77,728,800	20.00
TOTAL REAL MARKET	1,426	456,370,735	2,369,862,199	19.26
AGRICULTURAL	64	27,359,660	137,485,729	19.90
AUTO/OTHER PERSONAL	53	86,686,110	433,430,550	20.00
BUSINESS PERSONAL	41	95,675,460	478,377,300	20.00

WOODRUFF

§26-26-304

RESIDENTIAL IMPROVE				

VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	18			20.00
BUSINESS PERSONAL	26			20.00

YELL

19.35

RESIDENTIAL IMPROVE	224	94,999,540	502,643,069	18.90
COMMERCIAL/IND IMPROVE	20	11,248,570	53,820,909	20.90
VACANT LANDS	48	3,768,090	18,653,911	20.20
TOTAL REAL MARKET	292	110,016,200	575,117,889	19.13
AGRICULTURAL	67	12,077,588	59,495,507	20.30
AUTO/OTHER PERSONAL	26	24,781,780	126,955,840	19.52
BUSINESS PERSONAL	30	14,168,145	70,840,725	20.00

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL				
BUSINESS PERSONAL				

NOTE: The "Real Agri"and "Autos" ratio represents an aggregate ratio.

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All other categories show the median ratio.

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